

For Immediate Release
December 15, 2011**NR 142-11-G**
Contact: Communications Office
916-327-8988

Emergency Relief Available for Taxpayers Affected by Windstorms

Jerome E. Horton, Chairman of the California State Board of Equalization (BOE), and Michelle Steel, Vice-Chair of the BOE, today announced that extensions for filing, audits, billing notices, assessments and relief from subsequent penalties are available for those individuals and/or businesses affected by severe high winds in December.

On December 9, 2011, Governor Jerry Brown declared a State of Emergency in the County of Los Angeles and the City of Rancho Cucamonga due to high winds.

“The Board of Equalization sympathizes with taxpayers experiencing difficulties during this disaster,” said Chairman Horton. “We are ready to offer assistance.”

“Businesses suffering during this disaster should know that the BOE is here to help,” offered Vice-Chair Steel. “BOE is dedicated to making sure that these businesses get emergency relief during this difficult time.”

Emergency relief for taxpayers and fee payers may include extensions for filing returns or to make payments, relief of interest and penalties, and expediting copies of BOE tax records. Any taxpayer or fee payer who, as a result of windstorms, cannot meet tax filing and payment deadlines may apply. The BOE may also extend these relief provisions to include delays caused by disruption of the normal activities of the U.S. Postal Service or other private mail and freight companies.

Special relief in the form of a one-month extension of time to file or pay taxes or fees is available for the following tax and fee programs:

Sales and Use Taxes	Oil Spill Prevention Fee and Oil Spill Response Fee
Alcoholic Beverage Tax	Childhood Lead Poisoning Prevention Fee
Cigarettes and Tobacco Products Excise Taxes	Integrated Waste Management Fee
Energy Resources Surcharge	Occupational Lead Poisoning Prevention Fee
Emergency Telephone Users Surcharge	Electronic Waste Recycling (eWaste) Fee (Covered Electronic Devices or CEDs)
Natural Gas Surcharge	Marine Invasive Species Fee (Ballast Water Management Fee)
Timber Yield Tax	California Tire Fee (Tire recycling fee)

Fuel Taxes (Diesel Fuel Tax, Interstate User Tax, Use Fuel Tax, Motor Vehicle Fuel	Hazardous Substances Fees (Environmental Fee, Activity Fee, Generator Fee, Disposal Fee, Facility Fee)
--	--

Relief from interest and penalties may be provided for those persons who are unable to file their returns or make their tax and fee payments in a timely manner. Relief from interest and penalties are available for the tax and fee programs listed above, including Insurance Taxes.

Taxpayers and fee payers requesting extensions for filing, audits, billing notices, assessments and relief from subsequent penalties must fill out forms: [BOE 468, Request for Extension](#) and/or [BOE-735, Request For Relief from Penalty, Collection Cost Recovery Fee, and/or Interest](#) available on the BOE website at www.boe.ca.gov. Taxpayers and fee payers must also include, with their returns, a signed statement stating the cause for the late filing, including specific information about how the windstorms impacted their ability to report the taxes timely.

Please note that the relief program for Interstate User Tax under the International Fuel Tax Agreement (IFTA) applies to California tax payments only. To waive interest and penalties for another jurisdiction, the BOE must receive written approval from the other jurisdiction. For information regarding IFTA, call the BOE Fuel Taxes Division at 916-322-9669.

Business owners and fee payers needing to obtain copies of BOE tax records will be able to receive replacements free of charge. To obtain copies of critically needed tax records on file with the BOE, including prior tax returns filed with the BOE, copies of audits, and permit applications, call the Taxpayer Information Call Center at 800-400-7115. Requests for copies of tax records from disaster victims will be handled on an expedited basis.

Individuals and/or businesses with taxable property damaged or destroyed as a result of the windstorms may be eligible for property tax relief. Any claim for property tax relief, including applications for reduced assessment, are available from, and must be filed with, the county assessor. A list of county assessor and contact information is available on the BOE website here: <http://www.boe.ca.gov/proptaxes/assessors.htm>.

For more information, visit the BOE website at www.boe.ca.gov or call the BOE Taxpayer Information Call Center at 800-400-7115. TDD/TTY service is available at 800-735-2929. BOE representatives are available to assist tax and fee payers Monday through Friday (except state holidays) from 8:00 a.m. to 5:00 p.m. (Pacific Time).

Elected in 2010, Chairman Jerome E. Horton is the Fourth District Member of the California State Board of Equalization, representing more than 8.5 million residents in Los Angeles County. He is also the Board of Equalization Legislative Committee chairman. He is the first to serve on the Board of Equalization with over 21 years of experience at the BOE. Horton previously served as an Assembly Member of the California State Assembly from 2000-2006.

Elected to the Board of Equalization in 2006 and re-elected in 2010, Michelle Steel serves as *Southern California's elected taxpayer advocate*. In December 2007, Steel discovered the Board of Equalization had delayed the return of millions of dollars in security deposits owed to California businesses. Procedures were changed due to Steel's decisive leadership. Following her investigation, the tax agency refunded tax security deposits to over 5,500 small businesses. To date, over \$100 million in security deposits have been returned to taxpayers.

The five-member California State Board of Equalization is a publicly elected tax board. The Board of Equalization collects more than \$50 billion annually in taxes and fees supporting state and local government services. It hears business tax appeals, acts as the appellate body for franchise and personal income tax appeals, and serves a significant role in the assessment and administration of property taxes. For more information on other taxes and fees in California, visit www.taxes.ca.gov.

###